

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2009-020

June 29, 2009

Delegation of Authority to Hear and  
Decide Disciplinary Appeals under  
Treasury Department Circular No.

**Subject:** 230

One year from date of

**Cancel Date:** Issuance

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## Purpose

This is a notice regarding the delegation of the authority to hear and decide appeals to the Secretary of the Treasury of the decision of the Administrative Law Judge in disciplinary cases under subpart D of Part 10 of Title 31, Code of Federal Regulations 31 C.F.R. Part 10, *Practice before the Internal Revenue Service* (reprinted in Treasury Department Circular No. 230). On June 26, 2009, I delegated this authority to Ronald Pinsky, Appellate Authority. The full content of that delegation of authority is set forth below.

## Delegation of Authority

Under the authority of General Counsel Order No. 9 (January 19, 2001) and the authority vested in me as the Acting Chief Counsel for the Internal Revenue Service, I hereby delegate to Ronald Pinsky, Appellate Authority, the authority to decide disciplinary appeals to the Secretary of the Treasury filed under Part 10 of Title 31, Code of Federal Regulations ("Practice before the Internal Revenue Service", reprinted in Treasury Department Circular 230). This authority to decide disciplinary appeals includes all powers of the administrative law judge, except that the decision of the administrative law judge may not be reversed unless that decision is clearly erroneous in light of the evidence in the record and applicable law. This includes the authority to make findings of fact regarding unresolved issues necessary to the decision if there are sufficient facts in the record for such findings to be made. However, consistent with 31 C.F.R. § 10.78, the case may be remanded to the administrative law judge to elicit additional testimony or evidence when the record on appeal raises unresolved issues necessary to the decision and the unresolved issues require additional testimony or evidence. Issues that are matters of law will be reviewed de novo.

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This delegation does not include the authority to decide appeals to the Secretary of the Treasury of decisions on enrollment under Treasury Department Circular No. 230.

This authority may not be redelegated.

All prior delegations of this authority are superseded.

/s/  
Clarissa C. Potter  
Acting Chief Counsel  
Internal Revenue Service